



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 9, 2025

Scott Wallace  
Chief Executive Officer  
ECD Automotive Design, Inc.  
4390 Industrial Lane  
Kissimmee, Florida 34758

**Re: ECD Automotive Design, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2024**  
**Filed April 15, 2025**  
**File No. 001-41497**

Dear Scott Wallace:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing